UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/46/808
19 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 116

UNITED NATIONS COMMON SYSTEM

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 20 September 1991, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-sixth session the item entitled "United Nations common system" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered this item at its 34th, 38th, 39th, 40th, 41st, 42nd, 43rd, and 55th meetings, on 13, 19, 21, 22, 23, 26 and 28 November and 18 December 1991. Comments made in the course of the discussion of the item are reflected in the relevant summary records (A/C.5/46/SR.34, 38-43 and 55).

3. For the consideration of this item, the Committee had before it the seventeenth annual report of the International Civil Service Commission. 1/

4. The Committee also had before it the notes by the Secretary-General transmitting the comments of the Coordinating Committee for Independent Staff Unions and Associations of the United Nations System (A/C.5/46/28) and those of the Federation of International Civil Servants' Associations (A/C.5/46/35), a note by the Secretary-General (A/C.5/46/31), transmitting a statement adopted by the Administrative Committee on Coordination at its second regular

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1/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 30 (A/46/30), vols. I and II.

session of 1991, and a report of the Administrative Committee on Coordination on the review of the functioning of the International Civil Service Commission (A/46/275). It further had before it a statement submitted by the Secretary-General (A/C.5/46/33) on the administrative and financial implications of the recommendations and decisions contained in the report of the International Civil Service Commission and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/46/7/Add.7 and Corr.1).

5. The report of the International Civil Service Commission was introduced by its Chairman at the 34th meeting, on 13 November 1991 (see A/C.5/46/SR.34).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/46/L.13

6. At the 55th meeting, on 18 December 1991, the representative of Mexico introduced draft resolution A/C.5/46/L.13, which was elaborated following informal consultations.

7. At the same meeting, the Committee adopted the draft resolution without a vote (see para. 8).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

United Nations common system: report of the International Civil Service Commission

The General Assembly,

Having considered the seventeenth annual report of the International Civil Service Commission 2/ and other related reports, 3/

2/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 30 (A/46/30), vols. I and II.

3/ Ibid., Supplement No. 9 (A/46/9); A/46/275; A/46/7/Add.7; A/C.5/46/28, A/C.5/46/31, A/C.5/46/33, A/C.5/46/35, A/C.5/46/45 and A/C.5/46/65.

I

ROLE AND FUNCTION OF THE INTERNATIONAL CIVIL SERVICE COMMISSION

Recalling resolution 3357 (XXIX) of 18 December 1974, by which it established the International Civil Service Commission,

Recalling also resolutions 42/221 of 21 December 1987, 43/226 of 21 December 1988 and 44/198 of 21 December 1989, by which, inter alia, it requested a review of the functioning of the Commission,

1. Reaffirms the central role of the General Assembly with regard to the elaboration of the conditions of service for the United Nations common system as a whole and that of the International Civil Service Commission as the independent technical body responsible to the General Assembly for the regulation and coordination of those conditions of service of the United Nations common system;

2. Reaffirms also that in the exercise of its functions, the Commission shall be guided by the principles set out in the agreements between the United Nations and the other organizations and in the Statute of the Commission as accepted by the organizations of the common system, which aim at the development of a single unified international civil service through the application of common personnel standards, methods and arrangements;

3. Takes note of the report on the functioning of the International Civil Service Commission by the Administrative Committee on Coordination 4/ and of the views expressed by the Commission on this question, as contained in volume II of its annual report; 2/

4. Affirms the validity of the Statute of the Commission;

5. Takes note with appreciation the improvements that have taken place in the functioning of the Commission, and encourages the Commission to pursue further improvements in its functioning, with a view to enhancing its responsiveness within the common system to the concerns and needs of the different organizations;

6. Reaffirms the right of the Commission under its Statute to hold executive meetings, whilst acknowledging the importance of maintaining the fullest possible participation of organizations and staff in the work of the Commission;

4/ A/46/275.

7. Invites the Commission to continue to enhance its contacts with the governing bodies, executive heads and staff of organizations of the United Nations common system in order to strengthen the cohesiveness and unity of that system and, in this context, to emphasize its advantages;

8. Endorses the efforts of the Commission to maintain the integrity and unity of the conditions of service of the staff of the common system in order to strengthen the effectiveness of common system activities and to ensure equity of treatment of all staff;

9. Requests the governing bodies of organizations of the common system to invite the Commission to be represented at the meetings of their respective governing bodies when matters concerning salaries, allowances, benefits and other conditions of employment are considered;

10. Expresses appreciation to the Commission for the improvements in the presentation of its annual reports and invites the Commission to continue its efforts to enhance the clarity and transparency of its reports and to rationalize its work programme;

11. Calls upon Member States to see to it that the goals and objectives of the United Nations common system embodied in the decisions and recommendations of the Commission, as agreed by the General Assembly, are fully reflected in decisions of the governing bodies of the organizations of the United Nations common system;

II

REGULATION AND COORDINATION OF THE UNITED NATIONS COMMON SYSTEM

Recalling General Assembly resolution 45/268 of 28 June 1991, by which it emphasized the obligations of all organizations of the United Nations common system to consult and cooperate fully with the International Civil Service Commission and the United Nations Joint Staff Pension Board on matters relating to conditions of service and pensions,

Emphasizing the importance of, and benefits derived from, maintaining a coherent and unified common system,

1. Recalls that executive heads of the organizations of the United Nations system have a responsibility to ensure that they apply their Organization's rules and regulations with due regard to their obligations under the common system;

2. Deplores the decision of the International Telecommunication Union to grant a special post allowance to headquarters staff at the Professional and higher levels, which is contrary to the norms of the common system, and requests the governing body of the International Telecommunication Union to respect its obligations under the common system;

3. Endorses the view of the International Civil Service Commission that the action taken by the International Telecommunication Union in regard to special post allowances is incompatible with the concept of the common system;

4. Regrets that the decision of the Governing Body of the International Labour Organisation to establish a voluntary thrift benefit fund was taken without prior consultation with the Commission;

5. Stresses that the actions of the International Telecommunication Union and the International Labour Organisation should in no way be invoked as precedents by other organizations or by the International Telecommunication Union and the International Labour Organisation themselves;

6. Notes the decision of the Coordination Committee of the World Intellectual Property Organization to establish a working group on Professional remuneration and, in this regard, requests the Coordination Committee of the World Intellectual Property Organization to involve fully the relevant common system bodies in the Working Group and to seek the views of these bodies, as appropriate, on any report or conclusions reached and to have the latter submitted concurrently with the Working Group's report to the Governing Body of the World Intellectual Property Organization;

7. Invites the executive heads to consult the Commission and the United Nations Joint Staff Pension Board before putting proposals relating to staff conditions of service to their respective governing bodies, in order to avoid action inconsistent with the statute of the Commission and the regulations of the Pension Fund as accepted by the organizations;

8. Reiterates its appeal to the organizations of the United Nations common system to refrain from seeking to establish for their staff, whether by provisions in their staff regulations or by other means, additional entitlements and benefits, as such actions would be detrimental to the common system under which all staff should receive equal treatment, irrespective of their employing organizations;

9. Urges the governing bodies of the United Nations common system to fully respect decisions taken by the General Assembly, on the recommendations of the Commission and the Pension Board, in respect of the conditions of service of the staff;

10. Invites the Commission and the Pension Board to make appropriate recommendations for enhancing respect and adherence by all governing bodies to the common system of salaries, allowances and conditions of service;

III

STAFF ASSESSMENT RATES FOR GENERAL SERVICE AND RELATED CATEGORIES

1. Approves, for General Service and related categories of staff and with effect from 1 January 1992, the scale of staff assessment rates contained

in annex I of the report of the International Civil Service Commission 2/ and the modalities for its implementation as contained in paragraph 88 of that report;

2. Approves, with effect from 1 January 1992, the amendments to the Staff Regulations of the United Nations, as set forth in paragraph 2 of annex I to the present resolution, to replace the present scale of staff assessment for staff in the General Service and related categories;

IV

MARGIN CONSIDERATIONS

Recalling that in section I, paragraph 2, of its resolution 40/244 of 18 December 1985, it approved a range of 110 to 120, with a desirable mid-point of 115, for the margin between the net remuneration of officials in the Professional and higher categories of the United Nations in New York and that of officials in comparable positions in the United States federal civil service, on the understanding that the margin would be maintained around the desirable mid-point over a period of time,

Recalling also, that in section I.C, paragraph 5, of its resolution 44/198, it requested the International Civil Service Commission to monitor the annual net remuneration margin over the five-year period beginning in calendar year 1990 with a view to ensuring, to the extent possible, that by the end of that period the average of the successive annual margins is around the desirable mid-point of 115,

Recalling further that in section VII of its resolution 45/241 of 21 December 1990, it requested the Commission to continue to monitor the evolution of the margin and also the impact of the potential changes in the United States federal civil service pay levels, as a result of the implementation of the Federal Employees Pay Comparability Act of 1990, and to submit recommendations to the General Assembly at its forty-sixth session, with a view to avoiding a prolonged freeze within the five-year period from the calendar year 1990,

Taking note of the recommendations of the Commission as contained in paragraph 116 of its report 2/ and of the views expressed thereon by the Administrative Committee on Coordination and by Member States in the Fifth Committee,

Taking note also of the information provided by the Commission in respect of the anticipated effects of the implementation of the Federal Employees Pay Comparability Act of 1990 on pay levels in the comparator civil service and hence on the margin,

1. Decides, without prejudice to previous decisions on the averaging of the margin around the mid-point over a five-year period, that any post adjustment increase in New York which may become due until 1994 may be

implemented to the extent that it is compatible with the upper limit of the margin;

2. Requests the International Civil Service Commission to continue to monitor further implementation of the comparator's Federal Employees Pay Comparability Act of 1990, including the impact of its locality pay provisions in 1994, and to report thereon to the General Assembly at its forty-ninth session, in order to enable the Assembly to address the issue of the average margin over a five-year period around the desirable mid-point of 115;

3. Endorses the procedures proposed for the management of the post adjustment system within the current margin range as contained in paragraph 109 (b) of the Commission's report; 2/

V

THE BASE/FLOOR SCALE

Recalling section I.E. of resolution 44/198, by which it introduced a mobility and hardship allowance, with effect from 1 July 1990,

Recalling also section I.H of the same resolution, by which it approved the establishment of a floor net salary scale, with effect from the same date, by reference to the corresponding base net salary levels of officials in comparable positions serving at the base city of the comparator civil service,

Recalling further its request to the International Civil Service Commission to report to the General Assembly at its forty-seventh session on the operation of the mobility and hardship allowance and the assignment grant, and taking into account the views expressed in the Fifth Committee on this matter, in particular on the link between the floor net salary scale and the mobility/hardship allowance,

1. Requests the International Civil Service Commission to include in its report, to be presented to the General Assembly at its forty-seventh session, a cost-benefit analysis of the operation of the mobility/hardship allowance, as well as an assessment of the personnel management benefits and details of savings achieved in other administrative costs with the introduction of the current arrangements;

2. Approves, with effect from 1 March 1992, the revised scale of gross and net salaries for staff in the Professional and higher categories contained in annex II to the present resolution and the consequential amendments to the Staff Regulations of the United Nations, as reflected in paragraph 1 of annex I to the present resolution;

VI

COMPARATOR

Reaffirming that the Noblemaire principle should continue to serve as the basis of comparison between United Nations common system emoluments and those of the highest paying civil service,

Recalling that in section I.B of resolution 44/198, the General Assembly requested the International Civil Service Commission to propose a methodology at its forty-sixth session for carrying out periodic checks every five years to determine which is the highest-paid civil service,

1. Endorses the conclusions of the International Civil Service Commission in respect of a methodology for conducting checks to determine the highest-paid civil service, as contained in annex V to its report, and requests that the development and application of this methodology be carried out as economically as possible;

2. Invites the Commission, in conjunction with the information requested in section IV, paragraph 2, of the present resolution, to analyse the potential consequences of the Federal Employees Pay Comparability Act of 1990 on the pay levels of the current comparator, the United States Federal Civil Service, and report thereon to the General Assembly at its forty-ninth session. In this analysis, the Commission should also provide full details of all the special pay systems which have been introduced by the comparator civil service;

3. Requests the Commission to seek the views of the General Assembly on this matter after the completion of phase I of the methodology;

VII

CONDITIONS OF SERVICE OF ASSISTANT SECRETARIES-GENERAL AND UNDER-SECRETARIES-GENERAL

Recalling section V of its resolution 45/241 by which it requested the Commission to reconsider, in a comprehensive manner, the remuneration of staff of the organizations of the United Nations common system at the Assistant Secretary-General, Under-Secretary-General and equivalent levels,

Noting the recommendations of the International Civil Service Commission as contained in paragraph 173 of its report, 2/

Noting also that proposals are being advanced for the restructuring of the United Nations secretariat and the intention of the Secretary-General to conduct a review of representation allowance, honorariums and related matters,

Noting further the views expressed by the Administrative Committee on Coordination, the Advisory Committee on Administrative and Budgetary Questions and members of the Fifth Committee on this question,

Decides to defer to its forty-seventh session a decision on the recommendations of the International Civil Service Commission regarding the conditions of service of staff of the organizations of the United Nations common system at the Assistant Secretary-General, Under-Secretary-General and equivalent levels,

VIII

PERSONNEL POLICY CONSIDERATIONS

Recalling its request in section XII of resolution 45/241 that the International Civil Service Commission resume active consideration of the substantive areas covered under articles 13 and 14 of the statute of the Commission,

Recalling also the views contained in resolutions 43/226 and 44/198 in the area of motivation and productivity of staff, including recognition of outstanding performance,

Stressing the importance of the Commission actively pursuing its mandate in respect of personnel policy and, in particular, of motivating the staff of the organizations of the common system,

Invites the International Civil Service Commission to pursue, as a matter of priority, its review of merit systems and performance appraisal in the United Nations system as a vehicle for enhancing productivity and cost-effectiveness;

IX

WORK PROGRAMME

1. Takes note of the revisions which it has been necessary for the International Civil Service Commission to make to its work programme in connection with reports requested by the General Assembly:

(a) On the measurement of the housing element in the remuneration package;

(b) In respect of the establishment of a pilot project to simulate the operation of the Commission's proposals in a limited number of field duty stations where valid housing comparisons were difficult or impossible;

(c) In respect of a revised rental subsidy scheme;

(d) Regarding the granting of expatriate entitlements to staff members living in their home countries while stationed at duty stations located in another country;

(e) In respect of the methodology for the determination of dependency allowances;

2. Requests the Commission to present these reports at the earliest opportunity;

3. Also requests the Commission to include in its work programme a review of the differences between United Nations and United States net remuneration at individual grade levels and to report to the General Assembly at the earliest opportunity;

X

GENERAL SERVICE SALARY SURVEY METHODOLOGY

Recalling paragraph 4 of section XIII of its resolution 45/241 of 21 December 1990, by which it took note that the International Civil Service Commission would review in 1991 the methodology for the conduct of salary surveys of the General Service and related categories at headquarters duty stations, and requested the Commission to present a report thereon to the General Assembly at its forty-seventh session,

Recalling also section XIV of the same resolution, by which it requested the Commission to consider the relativities between the terms and conditions of service of staff in the Professional and higher categories and those in other categories, as well as the broader question of the recruitment and retention of staff,

Noting the results and related implications of the surveys of best prevailing conditions of service at Geneva and Vienna for the General Service and related categories of staff, as carried out by the Commission under article 12 of its Statute,

Noting also the decision of the Commission to complete in 1992 its review of the methodology for conducting surveys of best prevailing conditions of employment for the General Service and related categories of staff at headquarters locations,

Requests the International Civil Service Commission to speedily conclude these reviews and to report thereon to the General Assembly at its forty-seventh session.

Annex I

AMENDMENTS TO THE STAFF REGULATIONS OF THE UNITED NATIONS

Regulation 3.3

1. Replace the second table in subparagraph (i) of paragraph (b) by the following table:

Total assessable payments (US dollars)	Staff assessment rates used in conjunction with gross base salaries	
	Staff member with a dependent spouse or a dependent child	Staff member with neither a dependent spouse nor a dependent child
First $15 000 per year	13.0	17.3
Next $ 5 000 per year	31.0	34.3
Next $ 5 000 per year	34.0	38.5
Next $ 5 000 per year	37.0	41.8
Next $ 5 000 per year	39.0	43.8
Next $10 000 per year	41.0	45.9
Next $10 000 per year	43.0	48.1
Next $10 000 per year	45.0	50.4
Next $15 000 per year	46.0	51.0
Next $20 000 per year	47.0	52.6
Remaining assessable payments	48.0	57.0

2. Replace the table in subparagraph (ii) of paragraph (b) by the following table:

Total assessable payments (US dollars)	Assessment (percentage)
First $2 000 per year	15
Next $2 000 per year	18
Next $2 000 per year	20
Next $2 000 per year	21
Next $4 000 per year	22
Next $4 000 per year	23
Next $4 000 per year	24
Next $6 000 per year	25
Next $6 000 per year	25.5
Next $6 000 per year	26
Next $8 000 per year	26.5
Next $8 000 per year	27
Next $8 000 per year	27.5
Next $8 000 per year	28
Remaining assessable payments	29

Annex II

SALARY SCALE FOR THE PROFESSIONAL AND HIGHER CATEGORIES SHOWING ANNUAL GROSS SALARIES AND NET EQUIVALENTS AFTER APPLICATION OF STAFF ASSESSMENT*

(US dollars)

Effective 1 March 1992

Level		I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
Under-Secretary-General																
USG	Gross	137 508														
	Net D	81 304														
	Net S	73 003														
Assistant-Secretary-General																
ASG	Gross	124 560														
	Net D	74 571														
	Net S	67 436														
Director																
D-2	Gross	101 163	103 504	105 844	108 183	110 523	112 863									
	Net D	62 405	63 622	64 839	66 055	67 272	68 489									
	Net S	57 375	58 382	59 388	60 394	61 400	62 406									
Principal Officer																
D-1	Gross	89 026	90 992	92 958	94 923	96 889	98 855	100 837	102 840	104 842						
	Net D	55 984	57 026	58 068	59 109	60 151	61 193	62 235	63 277	64 318						
	Net S	51 673	52 605	53 537	54 469	55 400	56 332	57 235	58 096	58 957						
Senior Officer																
P-5	Gross	78 037	79 783	81 558	83 338	85 117	86 894	88 674	90 453	92 230	94 009	95 789	97 566	99 345		
	Net D	50 140	51 083	52 026	52 969	53 912	54 854	55 797	56 740	57 682	58 625	59 568	60 510	61 453		
	Net S	46 433	47 289	48 133	48 977	49 820	50 663	51 506	52 350	53 192	54 035	54 879	55 721	56 565		
First Officer																
P-4	Gross	63 635	65 313	67 015	68 717	70 420	72 122	73 824	75 528	77 230	78 931	80 645	82 383	84 117	85 851	87 587
	Net D	42 349	43 269	44 188	45 107	46 027	46 946	47 865	48 785	49 704	50 623	51 542	52 463	53 382	54 301	55 221
	Net S	39 368	40 198	41 032	41 866	42 701	43 535	44 369	45 204	46 038	46 871	47 701	48 525	49 346	50 168	50 991
Second Officer																
P-3	Gross	51 421	52 937	54 453	56 002	57 573	59 142	60 713	62 284	63 855	65 433	67 031	68 631	70 230	71 830	73 430
	Net D	35 560	36 424	37 288	38 151	39 015	39 878	40 742	41 606	42 470	43 334	44 197	45 061	45 924	46 788	47 652
	Net S	33 227	34 014	34 801	35 582	36 361	37 139	37 919	38 698	39 477	40 257	41 040	41 824	42 608	43 392	44 176
Associate Officer																
P-2	Gross	40 903	42 214	43 522	44 832	46 181	47 535	48 891	50 246	51 602	52 956	54 311	55 691			
	Net D	29 483	30 256	31 028	31 801	32 573	33 345	34 118	34 890	35 663	36 435	37 207	37 980			
	Net S	27 679	28 388	29 095	29 804	30 508	31 211	31 914	32 618	33 321	34 024	34 727	35 428			
Assistant Officer																
P-1	Gross	30 638	31 856	33 072	34 290	35 524	36 781	38 041	39 298	40 556	41 815					
	Net D	23 139	24 082	24 824	25 567	26 309	27 051	27 794	28 536	29 278	30 021					
	Net S	22 034	22 718	23 401	24 086	24 768	25 449	26 130	26 810	27 491	28 172					

D = Rate applicable to staff members with a dependent spouse or child.

S = Rate applicable to staff members with no dependent spouse or child.

* This scale represents the result of a consolidation of six multiplier points of post adjustment into net base salary. There will be consequential adjustments in the post adjustment indices and multipliers effective 1 March 1992. Thereafter changes in post adjustment classifications will be effected on the basis of the movements of the newly consolidated post adjustment indices.

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General Assembly

Distr.
GENERAL

A/46/809
19 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 18 (a)

APPOINTMENTS TO FILL VACANCIES IN SUBSIDIARY ORGANS AND OTHER APPOINTMENTS

Appointment of members of the Advisory Committee on Administrative and Budgetary Questions

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

1. At its 48th and 51st meetings, on 10 and 13 December 1991, the Fifth Committee considered a note by the Secretary-General (A/46/101) concerning the vacancies in the membership of the Advisory Committee on Administrative and Budgetary Questions that will occur as a result of the expiration of the term of office of five of its members on 31 December 1991.

2. The Fifth Committee also had before it a note by the Secretary-General (A/C.5/46/51 and Add.1) containing the names of seven persons nominated by their respective Governments for appointment or reappointment to the Advisory Committee for a three-year term of office beginning on 1 January 1992.

3. At the 48th meeting, the Fifth Committee decided, by acclamation, to recommend the appointment to the Advisory Committee on Administrative and Budgetary Questions, for a three-year term of office beginning on 1 January 1992, of Mr. Ahmad Fathi Al-Masri (Syrian Arab Republic), Mr. Kwaku Dua Dankwa (Ghana), Mr. E. Besley Maycock (Barbados) and Mr. C. S. M. Mselle (United Republic of Tanzania).

4. At the 51st meeting, the Fifth Committee proceeded to elect by secret ballot one person from the candidates proposed by States from the Group of Eastern European States. The result of the voting was as follows:

Number of ballot papers:	113
Invalid ballots:	1
Number of valid ballots:	112
Abstentions:	None
Number of members voting:	112
Required majority:	57
Number of votes obtained:	
Mr. Zoran Lazarevic	56
Mr. József Tardos	44
Mr. Assen Iliev Zlatanov	12

5. No candidate having obtained the required majority of 57, the Committee then proceeded to a second ballot which was restricted to the two candidates having obtained the largest number of votes. The result of the second ballot was as follows:

Number of ballot papers:	106
Invalid ballots:	0
Number of valid ballots:	106
Abstentions:	1
Number of members voting:	105
Required majority:	53
Number of votes obtained:	
Mr. Zoran Lazarevic	60
Mr. József Tardos	45

6. Having obtained the required majority, Mr. Zoran Lazarevic (Yugoslavia) was declared recommended for appointment as member of the Advisory Committee on Administrative and Budgetary Questions for a three-year term of office beginning on 1 January 1992.

RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends that the General Assembly should appoint the following persons as members of the Advisory Committee on Administrative and Budgetary Questions for a three-year term of office beginning on 1 January 1992:

Mr. Ahmad Fathi Al-Masri

Mr. Kwaku Dua Dankwa

Mr. Zoran Lazarevic

Mr. E. Besley Maycock

Mr. C. S. M. Mselle.

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General Assembly

Distr.
GENERAL

A/46/810
19 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 18 (b)

APPOINTMENTS TO FILL VACANCIES IN SUBSIDIARY ORGANS AND OTHER APPOINTMENTS

Appointment of members of the Committee on Contributions

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

1. At its 49th meeting, on 11 December 1991, the Fifth Committee considered a note by the Secretary-General (A/46/102) concerning the vacancies in the membership of the Committee on Contributions that will occur as a result of the expiration of the term of office of six of its members on 31 December 1991.

2. The Fifth Committee also had before it a note by the Secretary-General (A/C.5/46/52) containing the names of six persons nominated by their respective Governments for appointment or reappointment to the Committee on Contributions for a three-year term of office, beginning on 1 January 1992.

3. The Fifth Committee decided, by acclamation, to recommend the appointment to the Committee on Contributions, for a three-year term of office beginning on 1 January 1992, of Mr. Kenshiroh Akimoto (Japan), Mr. David Etuket (Uganda), Mr. John D. Fox (United States of America), Mr. Ion Gorita (Romania), Mr. Imre Karbuczky (Hungary) and Mr. Vanu Gopala Menon (Singapore).

RECOMMENDATION OF THE FIFTH COMMITTEE

4. The Fifth Committee recommends that the General Assembly should appoint the following persons as members of the Committee on Contributions for a three-year term of office beginning on 1 January 1992:

Mr. Kenshiroh Akimoto

Mr. David Etuket

Mr. John D. Fox

Mr. Ion Gorita

Mr. Imre Karbuczky

Mr. Vanu Gopala Menon.

UNITED
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General Assembly

Distr.
GENERAL

A/46/811
19 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 18 (c)

APPOINTMENTS TO FILL VACANCIES IN SUBSIDIARY ORGANS AND OTHER APPOINTMENTS

Appointment of a member of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

1. At its 49th meeting, on 11 December 1991, the Fifth Committee considered a note by the Secretary-General (A/46/103) concerning the vacancy in the membership of the United Nations Board of Auditors that will occur as a result of the expiration of the term of office of one of its members on 30 June 1992.

2. The Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland was nominated by his Government for appointment to fill the vacancy arising on the Board of Auditors (A/C.5/46/53).

3. The Fifth Committee decided, by acclamation, to recommend the Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland for appointment as a member of the Board of Auditors for a three-year term of office beginning on 1 July 1992.

RECOMMENDATION OF THE FIFTH COMMITTEE

4. The Fifth Committee recommends that the General Assembly should appoint the Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland as a member of the United Nations Board of Auditors for a three-year term of office beginning on 1 July 1992.

91-41627 0792P (E)

UNITED
NATIONS

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General Assembly

Distr.
GENERAL

A/46/812
19 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 18 (d)

APPOINTMENTS TO FILL VACANCIES IN SUBSIDIARY ORGANS AND OTHER APPOINTMENTS

Confirmation of the appointment of members of the Investments Committee

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

1. At its 48th meeting, on 10 December 1991, the Fifth Committee considered a note by the Secretary-General (A/46/104) concerning the vacancies in the membership of the Investments Committee that will occur as a result of the expiration of the term of office of three of its members on 31 December 1991. The Fifth Committee also considered a note by the Secretary-General (A/46/104/Add.1) advising the General Assembly of the death of a member of the Committee, requiring the appointment at the current session of a person to fill the unexpired portion of the term of office of that member, that is, until 31 December 1993.

2. The Fifth Committee also had before it a note by the Secretary-General (A/C.5/46/27), in which, in accordance with the provisions of article 20 of the regulations of the United Nations Joint Staff Pension Fund, the Secretary-General submitted for confirmation by the General Assembly the appointment as members of the Investments Committee of Mr. Ahmad Abdullatif (Saudi Arabia), Mr. Aloysio de Andrade Faria (Brazil) and Mr. Stanislaw Raczkowski (Poland) for a three-year term of office beginning on 1 January 1992, as well as the appointment of Ms. Francine Bovich (United States of America) to fill the unexpired portion of the term of office of the late Mr. Johnston.

3. The Fifth Committee decided, by acclamation, to recommend to the General Assembly that it should confirm the appointment as members of the Investments Committee of Mr. Ahmad Abdullatif, Mr. Aloysio de Andrade Faria and Mr. Stanislaw Raczkowski for a three-year term of office beginning on 1 January 1992, and of Ms. Francine Bovich for a two-year term of office beginning 1 January 1992.

RECOMMENDATION OF THE FIFTH COMMITTEE

4. The Fifth Committee recommends that the General Assembly should confirm the appointment by the Secretary-General of the following persons as members of the Investments Committee:

(a) For a three-year term of office beginning on 1 January 1992:

Mr. Ahmad Abdullatif

Mr. Aloysio de Andrade Faria

Mr. Stanislaw Raczkowski

(b) For a two-year term of office beginning on 1 January 1992:

Ms. Francine Bovich.

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General Assembly

Distr.
GENERAL

A/46/813
19 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 18 (e)

APPOINTMENTS TO FILL VACANCIES IN SUBSIDIARY ORGANS AND OTHER APPOINTMENTS

Appointment of members of the United Nations Administrative Tribunal

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

1. At its 49th meeting, on 11 December 1991, the Fifth Committee considered a note by the Secretary-General (A/46/105) concerning the vacancies in the membership of the United Nations Administrative Tribunal that will occur as a result of the expiration of the term of office of three of its members on 31 December 1991.

2. The Fifth Committee also had before it a note by the Secretary-General (A/C.5/46/54) containing the names of three persons nominated by their respective Governments for appointment to the Administrative Tribunal for a three-year term of office beginning on 1 January 1992.

3. The Fifth Committee decided, by acclamation, to recommend the appointment to the United Nations Administrative Tribunal, for a three-year term of office beginning on 1 January 1992, of Mr. Balanda Mikuin Leliel (Zaire), Mr. Samarendra Sen (India) and Mr. Hubert Thierry (France).

RECOMMENDATION OF THE FIFTH COMMITTEE

4. The Fifth Committee recommends that the General Assembly should appoint the following persons as members of the United Nations Administrative Tribunal for a three-year term of office beginning on 1 January 1992:

Mr. Balanda Mikuin Leliel

Mr. Samarendra Sen

Mr. Hubert Thierry.

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General Assembly

Distr.
GENERAL

A/46/814
18 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 18 (f)

APPOINTMENTS TO FILL VACANCIES IN SUBSIDIARY ORGANS AND OTHER APPOINTMENTS

Appointment of members and alternate members of the United Nations Staff Pension Committee

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

1. At its 51st meeting, on 13 December 1991, the Fifth Committee considered a note by the Secretary-General (A/46/106) concerning the appointment of four members and four alternate members to fill vacancies that will arise in the membership of the United Nations Staff Pension Committee, effective 31 December 1991.

2. The Fifth Committee also had before it a note by the Secretary-General (A/C.5/46/55 and Add.1) containing the names of the following 10 persons nominated by their respective Governments for appointment or reappointment to the Staff Pension Committee for a three-year term of office beginning on 1 January 1992:

Mr. Mohamed Férid Belhaj (Tunisia)

Mr. Leonid E. Bidny (Union of Soviet Socialist Republics)

Mr. Jorge Duhalt (Mexico)

Mr. Tadanori Inomata (Japan)

Mr. Nathan Irumba (Uganda)

Mr. Richard Kinchen (United Kingdom of Great Britain and Northern Ireland)

Mr. M'hand Ladjouzi (Algeria)

Mr. Michael G. Okeyo (Kenya)

Mr. Ranjit Rae (India)

Ms. Susan Shearouse (United States of America).

3. At the same meeting, the Fifth Committee was informed that the Governments of Algeria and Uganda had decided to withdraw the candidature of Mr. M'hand Ladjouzi and Mr. Nathan Irumba, respectively, for appointment to the Staff Pension Committee.

4. The Chairman announced that the candidates themselves had expressed the wish that Messrs. Jorge Duhalt, Tadanori Inomata and Michael G. Okeyo and Ms. Susan Shearouse be considered for the vacancies as members and that Messrs. Mohamed Férid Belhaj, Leonid E. Bidny, Richard Kinchen and Ranjit Rae as alternate members.

5. The Fifth Committee decided, by acclamation, to recommend the appointment of the candidates as indicated in paragraph 4 above.

RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends that the General Assembly should:

(a) Appoint the following persons as members of the United Nations Staff Pension Committee for a three-year term of office beginning on 1 January 1992:

Mr. Jorge Duhalt

Mr. Tadanori Inomata

Mr. Michael G. Okeyo

Ms. Susan Shearouse

(b) Appoint the following persons as alternate members of the United Nations Staff Pension Committee for a three-year term of office beginning on 1 January 1992:

Mr. Mohamed Férid Belhaj

Mr. Leonid E. Bidny

Mr. Richard Kinchen

Mr. Ranjit Rae.

UNITED
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General Assembly

Distr.
GENERAL

A/46/815
19 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 113

PATTERN OF CONFERENCES

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 20 September 1991, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-sixth session the item entitled "Pattern of conferences" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 3rd, 4th, 6th, 9th and 56th meetings, held on 4, 8, 10 and 15 October and 19 December 1991. Statements and observations made in the course of the discussion of the item and replies to queries raised are reflected in the relevant summary records of the Committee (A/C.5/46/SR.3, 4, 6, 9 and 56).

3. For its consideration of the item, the Committee had before it the report of the Committee on Conferences, 1/ and the letters dated 20 and 21 August, 9 September, 18 October and 12 November 1991 from the Chairman of the Committee on Conferences to the President of the General Assembly (A/46/374 and Add.1 and Add.1/Corr.1 and Add.2-4).

1/ A/46/32 and Corr.1 and Add.1.

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/46/L.19

4. At its 56th meeting, on 19 December 1991, following informal consultations, the Vice-Chairman of the Fifth Committee, Ms. Norma Goicochea Estenoz (Cuba), introduced a draft resolution (A/C.5/46/L.19) entitled "Pattern of conferences".

5. At the same meeting, the Fifth Committee adopted draft resolution A/C.5/46/L.19 without a vote (see para. 7).

6. After the adoption of the draft resolution, statements in explanation of position were made by Belgium, Uganda and the United Kingdom of Great Britain and Northern Ireland.

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Pattern of conferences

The General Assembly,

Having considered the report of the Committee on Conferences, 2/

Recalling the relevant resolutions, including resolution 43/222 B of 21 December 1988, 44/196 A of 21 December 1989 and 45/238 of 21 December 1990,

Taking note of the comments made by all Member States in the Fifth Committee during the forty-sixth session of the General Assembly,

Noting the role of the Committee on Conferences with regard to inter-sessional departures from the approved calendar of conferences,

Noting that the objective in continuing study and analysis of utilization rates is to enhance a more effective disposition of conference-servicing resources,

Recognizing that improvements in the utilization of conference-servicing resources have been recorded and that further improvements could be achieved, including in the precision of planning the use of conference-servicing resources,

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2/ A/46/32 and Corr.1 and Add.1.

Recalling the report of the General Committee, 3/ as approved by the General Assembly, which requires that Main Committees review the number of special conferences already proposed and scheduled in their respective fields of activity prior to deciding upon the scheduling of new and additional conferences and that there should be an overall limit of five special conferences in a given year,

Keeping in mind resolutions 33/56 of 14 December 1978, 36/117 B of 10 December 1981 and 45/238 B of 21 December 1990, which request the Secretary-General to take appropriate measures to ensure that pre-session documents for meetings are distributed not less than six weeks before the meetings, simultaneously in all official languages of the organs of the United Nations, and to circulate eight weeks before the opening of a session of an intergovernmental body, with the annotated agenda of the session, a report on the state of preparation at that time of all the documents in all languages required for the session,

Recalling the Secretary-General's proposal at the forty-fourth session of the General Assembly to undertake a fresh outside look of the Department of Conference Services during the biennium 1990-1991, as well as the relevant decisions of the General Assembly in this regard,

Noting with concern that the rule concerning the issuance of documents in all official languages six weeks before the meetings has not been observed in many organs of the United Nations,

1. Approves the draft calendar of conferences and meetings of the United Nations for 1992-1993 as submitted by the Committee on Conferences; 4/

2. Authorizes the Committee on Conferences to make adjustments in the calendar of conferences and meetings for 1992 that may become necessary as a result of action and decisions taken by the General Assembly at its forty-sixth session;

3. Calls upon the Committee on Conferences and the Secretariat to analyse alternative scheduling arrangements for the substantive session of the Economic and Social Council and the ramifications of possible adjustments to the dates as currently scheduled for 1993, bearing in mind the provisions of resolution 45/264 of 13 May 1991, which stipulate that the substantive session should take place between May and July;

4. Notes the guidelines adopted by the Committee on Conferences with regard to inter-sessional departures from the approved calendar of conferences and meetings; 5/

3/ A/46/250, para. 23.

4/ A/46/32 and Corr.1 and Add.1, annex II.

5/ Ibid., para. 77.

5. Invites the Economic and Social Council to consider formalizing its procedures with regard to inter-sessional departures from the approved calendar of conferences and meetings, by granting authority to the Committee on Conferences to act on behalf of the Council when the Council is not in session and consulting the Committee on Conferences whenever the Council itself is seized with such requests;

6. Requests the Economic and Social Council to consider proposals on the biennialization of meetings or agenda items of its subsidiary bodies where appropriate, taking fully into account the ongoing restructuring and revitalization process envisaged in resolution 45/264 and the views expressed by the subsidiary bodies;

7. Recalls that no subsidiary organ of the General Assembly may meet at United Nations Headquarters during a regular session of the Assembly unless explicitly authorized by the Assembly, and requests subsidiary organs to re-evaluate their reporting cycles with a view to completing annual work programmes, where possible, prior to the start of regular sessions of the General Assembly;

8. Requests the Committee on Conferences to examine, in the light of the approved calendars of conferences and meetings, particularly that for 1992-1993, trends in meeting and documentation requirements, as well as the related workload of the Secretariat, on the basis of the relevant statistics and projections covering the period from 1984 to 1993 to be submitted by the Secretary-General, and to report its findings to the General Assembly at its forty-seventh session;

9. Requests the Chairman of the Committee on Conferences and the Secretary-General to maintain their contacts with United Nations organs, bringing to their attention ways to ensure the most efficient and effective use of conference services allocated to those organs, including, inter alia, the convening of meetings in a timely manner, rationalizing, to the extent possible, their meeting requirements, as well as monitoring the timely issuance and availability of documentation;

10. Requests the Committee on Conferences to consider, within its mandate, measures to improve the overall efficiency and effectiveness of the use of conference-servicing resources;

11. Requests all subsidiary bodies of the General Assembly and of the Economic and Social Council to undertake informal consultations on a regular basis for the purpose of improving the utilization of their conference-servicing resources;

12. Requests the Chairmen of these bodies to report the results of these consultations to the Chairman of the Committee on Conferences, and requests the Secretary-General to submit a comprehensive analysis of replies received to the Committee on Conferences;

13. Requests the Committee on Conferences, in consultation with the organs concerned, to examine the cases where the utilization factor is lower than the established benchmark figure for at least three sessions, with a view to reporting on problems and factors that have given rise to such a situation and to make appropriate recommendations in order to achieve the optimum utilization of conference-servicing resources;

14. Invites the Trusteeship Council to review its meeting requirements;

15. Welcomes the decision of the Committee on Conferences to incorporate an availability index on pre-session documentation into the experimental methodology on utilization of conference-servicing resources, and requests the Committee on Conferences, in continuing its analysis of the experimental methodology to consider additional elements proposed in the Fifth Committee, including a review of the benchmark figure up to 85 per cent and the separate presentation of time lost due to late starting and early ending of meetings;

16. Requests the Secretariat, in order to promote increased utilization of conference resources available, to schedule meetings consecutively within one three-hour meeting period, as appropriate;

17. Invites the Committee on Conferences, in close consultation with the Secretariat and taking into account views expressed in the Fifth Committee, to strengthen its efforts in the coordinated planning of conference-servicing resources, including an examination of the current situation, and to report thereon to the General Assembly at its forty-seventh session;

18. Requests the Secretary-General to submit to the General Assembly at its forty-seventh session and as appropriate to subsequent sessions, through the Committee on Conferences and the Advisory Committee on Administrative and Budgetary Questions, a consolidated statement relating to the number and costs of scheduled special conferences, bearing in mind the annual limit of five as set out in resolution 40/243 of 18 December 1985 and endorsed in resolution 41/213 of 19 December 1986;

19. Requests the Committee on Conferences to continue to monitor the meetings provided to organs and programmes not funded from the regular budget and to consider the impact of their scheduling on the calendar of conferences;

20. Invites the Governing Council of the United Nations Development Programme and the Executive Board of the United Nations Children's Fund to review their meeting and documentation requirements, in the light of their significant financial implications, and to report thereon to the General Assembly at its forty-seventh session, through the Committee on Conferences;

21. Requests the Secretary-General, in the context of the systematic and progressive replacement and upgrading of the equipment in the conference rooms, to make proposals to the General Assembly at its forty-seventh session, taking advantage of the experience gained by other organizations of the United Nations system, on the usefulness and feasibility of installing an appropriate

signalling system, whenever any speech time limit is established in accordance with rule 72 of the rules of procedure of the General Assembly, to enable systematically each speaker, as well as the Chairperson and participants, to monitor the time left before actually breaking the time limit;

22. Notes that investments in new technologies are essential for optimum use of all resources, and in view of the heavy capital outlay and recurrent costs, requests the Secretary-General to continue to take appropriate measures to maximize the compatibility and cost-effectiveness of the new technologies to be introduced throughout the United Nations system;

23. Urges that the applications of new technologies should, to the extent possible, be introduced evenly throughout all United Nations conference centres;

24. Urges the Secretary-General to take necessary measures to ensure that pre-session documents are distributed not less than six weeks before the meetings, unless there is a specific decision to the contrary, simultaneously in all official languages of the organs of the United Nations, and to circulate eight weeks before the opening of a session of an intergovernmental body, with the annotated agenda of the session, a report on the exact state of preparation at that time of all the documents in all languages required for the session;

25. Requests the Secretary-General and the Executive Heads of United Nations programmes and funds and secretariats of United Nations organs to ensure that each official document carries on its front page and in an appropriate manner the dates concerning the following stages of the documentation process: issuance by the substantive Department; completion of the translation into the specific language; printing; issuance;

26. Requests the Secretary-General with the assistance of a task force composed of appropriate secretariat units and with supplementary assistance of experts from outside the United Nations, as appropriate, to be coordinated by the Management Advisory Service and financed through existing resources of the Department, to review the organizational structure, technological innovations and working methods of the Department of Conference Services, taking into account previous studies, with a view to enhancing efficiency and effectiveness and to report his recommendations to the General Assembly at its forty-seventh session, through the Committee on Conferences and the Advisory Committee on Administrative and Budgetary Questions;

27. Takes note of the comprehensive programme of work and biennialization of work programme adopted by the Committee on Conferences, taking into account its responsibilities as established by the General Assembly;

28. Calls upon the Committee to continue to explore ways and means for a more effective implementation of its terms of reference and the relevant recommendations contained in the report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations 6/ as approved by the General Assembly in its resolution 41/213 of 19 December 1986;

29. Decides to consider at its forty-seventh session the desirability and possibility of biennializing this item of the agenda in the context of the ongoing efforts to improve the work of the Fifth Committee by, inter alia, biennializing items of its agenda.

6/ Official Records of the General Assembly, Forty-first Session, Supplement No. 49 (A/41/49).

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General Assembly

Distr.
GENERAL

A/46/816
19 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 117

UNITED NATIONS PENSION SYSTEM

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 20 September 1991, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-sixth session the item entitled "United Nations pension system" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 34th, 38th to 43rd and 55th meetings, from 13 November to 18 December 1991. Comments made in the course of the discussion on this item are reflected in the relevant summary records (A/C.5/46/SR.34, 38-43 and 55).

3. The Committee had before it the following documents:

(a) Report of the United Nations Joint Staff Pension Board for 1991, 1/ including the report of the Board of Auditors on the accounts of the United Nations Joint Staff Pension Fund for the year ended 31 December 1990 and containing a draft resolution proposed for adoption by the General Assembly;

(b) Report of the International Civil Service Commission for 1991; 2/

1/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 9 (A/46/9).

2/ Ibid., Supplement No. 30 (A/46/30), vol. I, chap. III.

(c) Report of the Secretary-General on the investments of the United Nations Joint Staff Pension Fund (A/C.5/46/15);

(d) Note by the Secretary-General transmitting a statement adopted by the Administrative Committee on Coordination (A/C.5/46/31);

(e) Report of the Advisory Committee on Administrative and Budgetary Questions (A/46/614).

4. The reports of the United Nations Joint Staff Pension Board and of the International Civil Service Commission were introduced by the respective Chairmen at the 34th meeting, on 13 November.

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/46/L.14

5. At its 55th meeting, on 18 December, following informal consultations, the representative of Mexico introduced draft resolution A/C.5/46/L.14.

6. At the same meeting, the Committee adopted the draft resolution without a vote (see para. 7).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

United Nations pension system

The General Assembly,

Recalling its resolutions 45/242 of 21 December 1990 and 45/268 of 28 June 1991,

Having considered the report of the United Nations Joint Staff Pension Board for 1991 to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund, 3/ chapter III of the report of the International Civil Service Commission, 4/ the report of the Secretary-General

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3/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 9 (A/46/9).

4/ Ibid., Supplement No. 30 (A/46/30).

on the investments of the Fund, 5/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 6/

I

ACTUARIAL SITUATION OF THE UNITED NATIONS JOINT STAFF PENSION FUND

Recalling section I of its resolution 44/199 of 21 December 1989, in which it approved measures to restore the actuarial balance of the Fund over the long term,

1. Takes note with satisfaction of the significant reduction in the actuarial imbalance from 3.71 to 0.57 per cent of pensionable remuneration, reflected in the valuation of the Fund as at 31 December 1990;

2. Also takes note of the decision of the United Nations Joint Staff Pension Board to retain the current 6.5 per cent interest rate for lump-sum commutations and of its intention to review that rate in 1993, in the light of the results of the actuarial valuation of the Fund as at 31 December 1992;

3. Further takes note of the observations of the Board concerning the maximum number of years of creditable contributory service in the Fund, in paragraphs 40 to 53 of its report, 3/ and of its intention to review this matter again in 1993 in the light of the results of the actuarial valuation of the Fund as at 31 December 1992.

II

PENSIONABLE REMUNERATION AND PENSIONS OF STAFF IN THE GENERAL SERVICE AND RELATED CATEGORIES

Recalling that the Standing Committee of the United Nations Joint Staff Pension Board, acting on behalf of the Board, had informed the General Assembly at its forty-third session, in paragraph 75 of the annual report of the Board, 7/ of its conclusion that a comprehensive review of the methodology for determining the pensionable remuneration and consequent pensions of staff in the General Service and related categories should be undertaken,

Also recalling that in its resolution 45/242, the General Assembly took note of the intention of the International Civil Service Commission to

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5/ A/C.5/46/15.

6/ A/46/614.

7/ Official Records of the General Assembly, Forty-third Session, Supplement No. 9 (A/43/9).

undertake in 1991, in full cooperation with the Board, such a comprehensive review and requested that recommendations thereon should be submitted to the General Assembly at its forty-sixth session,

Noting that the Commission and the Board considered a number of methodological alternatives, but had not found it possible to submit specific recommendations to the General Assembly at its current session,

Also noting the divergent views reflected in the respective reports of the Commission 4/ and the Board, 3/ on whether the current methodology gives rise to inconsistencies and problems and on the merits of the alternative methodologies examined,

Appreciating the complexities and importance of the issues involved for all parties concerned: staff, administrations and Member States,

Noting the positions in the Commission that the current arrangements have given rise to inconsistencies and anomalies and that therefore retention of the current methodology without change is not a viable option,

1. Concurs with the conclusions of the Commission and the Board that further studies are required of possible alternative methodologies in order to determine the most equitable solution for all parties concerned, including in particular studies of the feasibility of determining pensionable remuneration and/or pensions by reference to the local practices of employers used in General Service salary surveys, of the use of the income-replacement approach followed in determining the pensionable remuneration of staff in the Professional and higher categories, and of the use of local taxes to derive the pensionable remuneration from the net pensionable salaries;

2. Endorses the phased approach to the comprehensive review and the timetable for its completion set out in paragraph 84 of the report of the Commission; 4/

3. Concurs with the observation of the Advisory Committee on Administrative and Budgetary Questions, in paragraph 14 of its report, 6/ that the recommendations of the Commission and the Board should aim to eliminate current anomalies in the system and that the further studies should be completed within the proposed time-frame;

4. Requests the Commission and the Board in their further studies to take into account the views expressed in the Fifth Committee, including in particular those related to the administrative and financial implications of determining pensions in accordance with local practices of employers used in salary surveys, and to the alternative of reflecting local conditions in the determination of the pensionable remuneration through the application of local tax rates to gross up net pensionable salaries.

III

PENSIONABLE REMUNERATION AND PENSIONS OF UNGRADED OFFICIALS

Recalling section II of its resolution 45/242, in which it expressed the belief that a common-system approach should be used for the determination of the pensionable remuneration and pensions of all participants in the United Nations Joint Staff Pension Fund, including ungraded officials,

Having considered the views of the International Civil Service Commission and the United Nations Joint Staff Pension Board on the methodology for determining the pensionable remuneration of ungraded officials, including the executive heads of member organizations who are participants in the Fund, as set out in paragraphs 51 to 71 of the report of the Commission, 4/ and paragraphs 110 to 132 of the report of the Board, 3/

1. Reiterates its concern at the divergent practices that have emerged since 1984 in respect of the pensionable remuneration of ungraded officials and in particular of the executive heads of member organizations who are participants in the Fund;

2. Concurs with the observation of the Advisory Committee on Administrative and Budgetary Questions contained in paragraph 26 of its report, 6/ that the methodology for determining the pensionable remuneration of ungraded officials should be considered with a view to eliminating the inconsistencies in the amounts of pensionable remuneration of certain of these officials;

3. Endorses the recommendations of the Commission that officials appointed or elected to ungraded posts who become participants in the Fund should have their pensionable remuneration determined in accordance with the methodology set out in paragraph 64 of the report of the Commission, 4/ with the modification indicated in paragraph 66 of that report;

4. Also endorses the recommendation of the Commission that the pensionable remuneration of such officials should be adjusted between comprehensive reviews in accordance with the procedure applicable for adjustment of the scale of pensionable remuneration of staff in the Professional and higher categories, as set out in article 54 (b) of the Regulations of the Fund;

5. Urges the governing bodies of the other organizations members of the Fund to adopt the methodology and adjustment procedure recommended by the Commission for determining the pensionable remuneration of their ungraded officials who become participants in the Fund, and to inform the General Assembly, the Commission and the Pension Board of the action taken in this regard;

6. Also urges the governing bodies of the organizations members of the Fund to review the levels of pensionable remuneration of their ungraded officials who are currently participants in the Fund, with a view to eliminating the divergencies from the levels established on the basis of the above methodology, taking into account the need to protect acquired rights derived from earlier decisions by the governing bodies concerned;

7. Requests the Board to consider again, at its next regular session, amendments to the Regulations of the Fund to incorporate provisions governing the pensionable remuneration of ungraded officials and to extend the provisions placing a limit on the highest levels of pensions to cover all participants in the Fund, including ungraded officials, and to submit recommendations thereon to the General Assembly;

8. Takes note of the views of the Commission, as set out in paragraphs 70 and 71 of its report, 4/ that, in the event the governing body of a member organization decides that its elected officials should not be participants in the Fund, the alternative pension arrangements should be determined by that governing body, taking into account the terms of office and the desirability of establishing some comparability in the pension arrangements applicable to such officials;

9. Requests the Commission to recommend guidelines for determining the pension arrangements for ungraded officials who do not become participants in the Fund so as to ensure system-wide comparability, as well as appropriate monitoring procedures, and to submit recommendations thereon to the General Assembly at its forty-seventh session and to the governing bodies of the other organizations of the United Nations common system.

IV

CHANGES IN THE PENSION ADJUSTMENT SYSTEM

Recalling its request, contained in section IV, paragraph 5, of resolution 45/242 and reaffirmed in paragraph 5 of resolution 45/268, that the United Nations Joint Staff Pension Board give priority to the development of a long-term approach to the determination of initial local-currency pensions,

Also recalling section IV, paragraph 6, of resolution 45/242 in which it invited the governing bodies of the member organizations of the United Nations Joint Staff Pension Fund to refrain from seeking to establish additional pension entitlements for their staff, as well as paragraph 6 of resolution 45/268, in which it reiterated that position,

1. Takes note of section III.F of the report of the Board 3/ on the pension adjustment system, in particular on the longer-term modifications of that system considered by the Board for determining the initial local currency pensions, in the light of the expiration on 31 March 1992 of the transitional measure approved by the General Assembly in its resolution 45/242;

2. Also takes note of the observations of the Board, in paragraphs 180 and 181 of its report, on the implications of the resolution adopted by the Administrative Council of the International Telecommunication Union on a pension purchasing power protection insurance plan for the staff of the International Telecommunication Union;

3. Approves the longer-term modification of the pension adjustment system and its effective dates, as recommended by the Board in paragraphs 175 and 176 of its report, 3/ and the consequential changes in the pension adjustment system, as set out in annex I to the present resolution;

4. Takes note of the intention of the Board to monitor closely the actual costs of the modification of the pension adjustment system approved herein;

5. Endorses the views of the Advisory Committee on Administrative and Budgetary Questions, as set out in paragraphs 22 and 23 of its report, 6/ that the Board should, on the basis of experience with the actual costs, determine whether any fine-tuning of the modification is warranted in order to limit the costs and that the guidelines set forth in General Assembly resolution 31/196 of 22 December 1976 should continue to be taken into account so as to ensure that changes in the pension adjustment system do not require increases in the financial liabilities of Member States;

6. Requests the Board at its next regular session to continue to consider economy measures, taking into account the views expressed in the Fifth Committee, and including in particular a change of the "120 per cent cap" provision under the two-track pension adjustment system given the increased protection provided by the modification of the system approved herein;

V

COMPOSITION OF THE UNITED NATIONS JOINT STAFF PENSION BOARD

1. Takes note of the observations of the United Nations Joint Staff Pension Board, in section III.G of its report, 3/ on the composition of the Board and on the periodicity of its regular sessions;

2. Also takes note of the recommendation that no change be made in the composition of the Board at the present time, and requests the Board to keep this matter under review and to submit a further report thereon to the General Assembly at its forty-eighth session;

3. Further takes note of the decision of the Board to hold its regular sessions henceforth on a biennial basis;

VI

AMENDMENT TO THE REGULATIONS OF THE UNITED NATIONS JOINT STAFF PENSION FUND

1. Approves, with effect from 1 January 1992, an amendment to article 14 of the Regulations of the United Nations Joint Staff Pension Fund, as set out in annex II to the present resolution, to provide for reporting by the United Nations Joint Staff Pension Board to the General Assembly once every two years, rather than annually, in the light of the decision of the Board to hold its regular sessions henceforth on a biennial basis;

2. Requests that the activities of the Standing Committee of the Board should be reported to the General Assembly in years when the Board does not meet only if the Standing Committee judges that action by the Assembly is required;

VII

EMERGENCY FUND

Authorizes the United Nations Joint Staff Pension Fund to supplement the voluntary contributions to the Emergency Fund, for the biennium 1992-1993, by an amount not exceeding 200,000 United States dollars;

VIII

ADMINISTRATIVE EXPENSES

1. Concurs with the recommendations of the Advisory Committee on Administrative and Budgetary Questions on the administrative expenses of the United Nations Joint Staff Pension Fund;

2. Approves expenses, chargeable directly to the Fund, totalling $40,403,600 (net) for the biennium 1992-1993, and an increase in expenses of $2,116,100 (net) for the biennium 1990-1991, for the administration of the Fund;

IX

OTHER MATTERS

Takes note of the other matters contained in the report of the United Nations Joint Staff Pension Board; 3/

X

INVESTMENTS OF THE UNITED NATIONS JOINT STAFF PENSION FUND

1. Takes note with satisfaction of the report of the Secretary-General on the investments of the United Nations Joint Staff Pension Fund; 5/

2. Reiterates its request to Member States that do not grant tax exemption to the Fund's investments to do so as soon as possible.

ANNEX I

Changes in the pension adjustment system

C. DETERMINATION OF BASE AMOUNTS

Replace paragraph 5 (b)(i) by the following text:

(b) A local currency base amount is calculated for the country of residence established pursuant to section N below, as follows:

(i) A cost-of-living differential factor is established for the country of residence and the month of separation as explained in section D below. This factor is applied to that portion of the final average remuneration which does not exceed the pensionable remuneration, on the date of separation, in the scale referred to in article 54 (b) of the Regulations, at the top step of the grades set out below:

P-2: For separations before 1 April 1992;

P-4: For separations on or after 1 April 1992;

For disability benefits commencing after 1 January 1991 and for other benefits derived therefrom; and

For survivors' and other benefits due to deaths in service of participants occurring on or after 1 January 1991.

The resulting amount is added to the final average remuneration;

D. COST-OF-LIVING DIFFERENTIAL FACTORS

Replace paragraph 6 (a)(iv) by the following text:

(iv) The applicable cost-of-living differential factor is finally derived from the following table, the result being interpolated, when necessary, between the factors applicable for two exact numbers of classes of post adjustment:

Thirty-six-month average excess of post adjustment classes over that of New York	Cost-of-living differential factor (percentage)
Separations before 1 April 1992	
Less than 4	0
4	3
5	7
6	12
7	17
8	22
9	28
10	34
11	40
12 or more	46
Separations on or after 1 April 1992; disability benefits commencing after 1 January 1991 and other benefits derived therefrom; and survivors' and other benefits due to death in service occurring on or after 1 January 1991	
Less than 1	0
1	3
2	8
3	14
4	19
5	25
6	31
7	38
8	45
9	52
10	60
11	68
12	76
13	85
14	94
15 or more	104

ANNEX II

Amendment to the Regulations of the United Nations Joint Staff Pension Fund

Article 14

Replace the heading and paragraph (a) of the article by the following:

Report and audit

(a) The Board shall present to the General Assembly and to member organizations, at least once in every two years, a report, including a balance-sheet, on the operation of the Fund, and shall inform each member organization of any action taken by the General Assembly upon the report.

A/46/817

UNITED
NATIONS

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General Assembly

Distr.
GENERAL

A/46/817
20 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 105

REVIEW OF THE EFFICIENCY OF THE ADMINISTRATIVE AND FINANCIAL FUNCTIONING OF THE UNITED NATIONS

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 20 September 1991, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-sixth session the item entitled "Review of the efficiency of the administrative and financial functioning of the United Nations" and to allocate it to the Fifth Committee.

2. For its consideration of this item, the Committee had before it the following documents:

(a) Report of the Secretary-General on facilities management (A/45/796) and historical background and descriptions of properties occupied by the United Nations at the principal offices (A/45/796/Add.1);

(b) Report of the Secretary-General on extrabudgetary resources of the United Nations (A/46/545);

(c) Report of the Secretary-General on administrative, structural and other aspects of the improvement of the efficiency of the Organization (A/46/633);

(d) Follow-up report of the Joint Inspection Unit on the Management Advisory Service of the United Nations (A/46/327) and comments of the Secretary-General thereon (A/46/327/Add.1);

(e) Note by the Secretariat on the application of workload analysis techniques at the United Nations (A/C.5/46/CRP.1).

3. The Chairman of the Advisory Committee on Administrative and Budgetary Questions presented orally his Committee's report on the Secretary-General's report on facilities management (A/45/796 and Add.1).

4. The comments and observations made in the course of discussion of this item are reflected in the summary records of the Fifth Committee (A/C.5/46/SR.55 and 57).

II. CONSIDERATION OF PROPOSALS

5. At the 55th meeting, on 18 December, the representative of Finland, following informal consultations, introduced draft resolution A/C.5/46/L.16 entitled "Rationalization of the work of the Fifth Committee: biennialization of the programme of work".

6. At the same meeting, the Committee decided to defer a decision on this draft resolution until it considered item 114 (Scale of assessments for the apportionment of the expenses of the United Nations).

7. At its 57th meeting, on 20 December, the Committee adopted draft resolution A/C.5/46/L.16, as orally revised, without a vote (see para. 8).

III. RECOMMENDATIONS OF THE FIFTH COMMITTEE

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Rationalization of the work of the Fifth Committee: biennialization of the programme of work

The General Assembly,

Bearing in mind the increased workload of the Fifth Committee and the need to ensure that the Committee is able to fulfil its responsibilities,

Recalling the previous established practice of the Fifth Committee to follow the biennial cycle in its programme of work,

1. Adopts the biennial approach of the consideration of agenda items of the Fifth Committee, with the exception of those which are specifically mandated to be considered annually, as required, or on an ad hoc basis;

2. Approves section I of the annex to the present resolution as the basis for the formulation of the biennial programme of work for the Fifth Committee, and decides to keep it under review;

3. Also approves the biennial programme of work of the Fifth Committee for 1992-1993, as contained in section II of the annex;

4. Decides to conform requests for reports of the Secretary-General to be submitted to the Fifth Committee to the biennial programme of work of the Committee, except where the urgency of the subject-matter requires otherwise;

5. Requests the subsidiary bodies reporting to the Fifth Committee to adjust their programme of work to conform to the biennial work programme of the Fifth Committee;

6. Requests the Secretary-General to submit to the Fifth Committee for consideration and approval each year a proposed biennial programme of work, taking into account relevant resolutions and decisions of the General Assembly of that year;

7. Notes that the success of the progress of work of the Fifth Committee also depends upon the timely submission of the reports by the Secretary-General and the relevant subsidiary bodies.

ANNEX

I. Programme of work of the Fifth Committee

A. Annual consideration

1. Financial reports and audited financial statements, and reports of the Board of Auditors.

2. Programme budget of the United Nations.

3. Current financial crisis of the United Nations.

4. Financial emergency of the United Nations.

5. Pattern of conferences. 1/

6. Financing of the United Nations peace-keeping operations.

7. Appointments to fill vacancies in subsidiary organs and other appointments.

8. Report of the Economic and Social Council.

1/ The calendar of conferences requires consideration each year; other issues under this item are considered biennially.

B. Biennial consideration in odd years 2/

1. Proposed programme budget for the next biennium.

2. Joint Inspection Unit; in-depth examination and consideration of annual reports. 3/

3. Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations.

C. Biennial consideration in even years 2/

1. Review of the efficiency of the administrative and financial functioning of the United Nations.

2. Programme planning.

3. Administrative and budgetary coordination of the United Nations with specialized agencies and the International Atomic Energy Agency.

4. Personnel questions. 4/

5. United Nations common system. 5/

6. United Nations pension system. 6/

2/ References to "odd" or "even" years relate to calendar years.

3/ Joint Inspection Unit reports linked to substantive Fifth Committee agenda items are considered annually.

4/ The United Nations staff list and the statistical report on the composition of the Secretariat would be issued also in odd years for information purposes.

5/ The report of the International Civil Service Commission is issued for information in odd years. No decision would be required on the part of the General Assembly on the issues covered in the report.

6/ The budget of the Pension Fund would be considered in odd years. It should be taken up as a sub-item under the agenda item of the proposed programme budget for the next biennium.

D. Consideration as required

1. Scale of assessments for the apportionment of the expenses of the United Nations. 7/

II. Biennial programme of work of the Fifth Committee for 1992-1993

A. Programme of work for 1992

1. Financial reports and audited financial statements, and reports of the Board of Auditors.

2. Review of the efficiency of the administrative and financial functioning of the United Nations.

3. Programme budget of the United Nations.

4. Programme planning.

5. Current financial crisis of the United Nations.

6. Financial emergency of the United Nations.

7. Joint Inspection Unit.

8. Pattern of conferences.

9. Scale of assessments.

10. Personnel questions.

11. United Nations common system.

12. United Nations pension system.

13. Financing of the United Nations peace-keeping operations.

14. Report of the Economic and Social Council.

15. Appointments to fill vacancies in subsidiary organs and other appointments.

7/ The General Assembly should consider this item twice in three years.

B. Programme of work for 1993 8/

1. Financial reports and audited financial statements, and reports of the Board of Auditors.

2. Programme budget of the United Nations for 1992-1993.

3. Proposed programme budget for the biennium 1994-1995.

4. Current financial crisis of the United Nations.

5. Financial emergency of the United Nations.

6. Joint Inspection Unit.

7. Pattern of conferences.

8. Scale of assessments for the apportionment of the expenses of the United Nations.

9. Financing of the United Nations peace-keeping operations.

10. Administrative and budgetary questions of the United Nations peace-keeping operations.

11. Report of the Economic and Social Council.

12. Appointments to fill vacancies in subsidiary organs and other appointments.

* * *

9. The Fifth Committee also recommends that the General Assembly:

(a) Take note, with appreciation, of the report of the Secretary-General on facilities management 9/ and the comments and observations of the Advisory Committee on Administrative and Budgetary Questions thereon, and urge the Secretary-General to continue with the formulation of an integrated and coordinated approach to facilities management and to report on specific aspects of this matter as appropriate;

8/ The programme of work for 1993 will be updated in 1992, taking into account relevant decisions of the General Assembly at its forty-seventh session.

9/ A/45/796 and Add.1.

(b) Take note of the report of the Secretary-General on administrative, structural and other aspects of the improvement of the efficiency of the Organization, 10/ and keep the matter under review;

(c) Defer consideration of the following documents to a later stage at its forty-sixth session:

(i) Report of the Secretary-General on extrabudgetary resources of the United Nations; 11/

(ii) Note by the Secretariat on the application of workload analysis techniques at the United Nations; 12/

(d) Defer consideration of the follow-up report of the Joint Inspection Unit on the Management Advisory Service of the United Nations 13/ and the comments of the Secretary-General thereon 14/ to its forty-seventh session.

10/ A/46/633.

11/ A/46/545.

12/ A/C.5/46/CRP.1.

13/ A/46/327.

14/ A/46/327/Add.1.

UNITED
NATIONS

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General Assembly

Distr.
GENERAL

A/46/818
20 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 114

SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 20 September 1991, the General Assembly decided to include in its agenda the item entitled "Scale of assessments for the apportionment of the expenses of the United Nations: report of the Committee on Contributions" and to allocate it to the Fifth Committee.

2. For its consideration of the item, the Fifth Committee had before it the report of the Committee on Contributions. 1/

3. The Fifth Committee considered this item at its 28th, 30th, 32nd, 34th, 35th, 37th, 38th, 39th, 40th, 41st, 42nd and 57th meetings on 8, 11, 12, 13, 14, 18, 19, 21, 22, 25 and 26 November and 20 December 1991. Comments and observations made in the course of the discussion of the item are reflected in the relevant summary records (see A/C.5/46/SR.28, 30, 32, 34, 35, 37, 38, 39, 40, 41, 42 and 57).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/46/L.20

4. At its 57th meeting, on 20 December 1991, the representative of Ireland introduced draft resolution A/C.5/46/L.20, which was elaborated following informal consultations.

1/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 11 and addenda (A/46/11, Add.1 and Add.2/Rev.1).

5. At the same meeting, the Committee adopted the draft resolution without a vote (see para. 7).

6. Statements in explanation of position after the decision were made by the representatives of Singapore, Cuba, the Netherlands (on behalf of the European Community), Romania, Tunisia, the Republic of Korea, Algeria, Australia, Iraq, Japan, Bahrain, Kuwait, the Union of Soviet Socialist Republics, Latvia (on behalf of the three Baltic countries), the United States of America, Oman and Mexico.

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

A

The General Assembly,

Recognizing the obligations of Member States, under Article 17 of the Charter of the United Nations, to bear the expenses of the Organization as apportioned by the General Assembly,

Bearing in mind rule 160 of the rules of procedure of the General Assembly,

1. Resolves that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for the years 1992, 1993 and 1994 shall be as follows, unless a new scale is approved earlier by the General Assembly on the recommendation of the Committee on Contributions, should the Committee, in accordance with its mandate and the rules of procedure of the General Assembly, so recommend, on the basis of substantial changes in relative capacity to pay, taking into account, as appropriate, representations made by Member States and/or its ongoing work on methodology as requested in part B below:

Member State	Per cent
Afghanistan	0.01
Albania	0.01
Algeria	0.16
Angola	0.01
Antigua and Barbuda	0.01
Argentina	0.57
Australia	1.51

Member State	Per cent
Austria	0.75
Bahamas	0.02
Bahrain	0.03
Bangladesh	0.01
Barbados	0.01
Belarus	0.31
Belgium	1.06
Belize	0.01
Benin	0.01
Bhutan	0.01
Bolivia	0.01
Botswana	0.01
Brazil	1.59
Brunei Darussalam	0.03
Bulgaria	0.13
Burkina Faso	0.01
Burundi	0.01
Cambodia	0.01
Cameroon	0.01
Canada	3.11
Cape Verde	0.01
Central African Republic	0.01
Chad	0.01
Chile	0.08
China	0.77
Colombia	0.13
Comoros	0.01
Congo	0.01
Costa Rica	0.01
Côte d'Ivoire	0.02
Cuba	0.09
Cyprus	0.02
Czechoslovakia	0.55
Democratic People's Republic of Korea	0.05
Denmark	0.65
Djibouti	0.01
Dominica	0.01
Dominican Republic	0.02
Ecuador	0.03
Egypt	0.07
El Salvador	0.01
Equatorial Guinea	0.01

Member State	Per cent
Estonia	- 2/
Ethiopia	0.01
Fiji	0.01
Finland	0.57
France	6.00
Gabon	0.02
Gambia	0.01
Germany	8.93
Ghana	0.01
Greece	0.35
Grenada	0.01
Guatemala	0.02
Guinea	0.01
Guinea-Bissau	0.01
Guyana	0.01
Haiti	0.01
Honduras	0.01
Hungary	0.18
Iceland	0.03
India	0.36
Indonesia	0.16
Iran (Islamic Republic of)	0.77
Iraq	0.13
Ireland	0.18
Israel	0.23
Italy	4.29
Jamaica	0.01
Japan	12.45
Jordan	0.01
Kenya	0.01
Kuwait	0.25
Lao People's Democratic Republic	0.01
Latvia	- 2/
Lebanon	0.01
Lesotho	0.01
Liberia	0.01
Libyan Arab Jamahiriya	0.24
Liechtenstein	0.01
Lithuania	- 2/

2/ The assessment rates of the Republics of Estonia, Latvia and Lithuania are to be determined by the Committee on Contributions during its fifty-second session, taking into account the results of the IMF study in progress. The assessment rates will be deducted from the USSR assessment rate of 9.41 per cent and will be retroactive for the assessments of the three Member States for the purposes of paragraph 2 (b) below for 1991 and for the duration of the scale.

Member State	Per cent
Luxembourg	0.06
Madagascar	0.01
Malawi	0.01
Malaysia	0.12
Maldives	0.01
Mali	0.01
Malta	0.01
Marshall Islands	0.01
Mauritania	0.01
Mauritius	0.01
Mexico	0.88
Micronesia (Federated States of)	0.01
Mongolia	0.01
Morocco	0.03
Mozambique	0.01
Myanmar	0.01
Namibia	0.01
Nepal	0.01
Netherlands	1.50
New Zealand	0.24
Nicaragua	0.01
Niger	0.01
Nigeria	0.20
Norway	0.55
Oman	0.03
Pakistan	0.06
Panama	0.02
Papua New Guinea	0.01
Paraguay	0.02
Peru	0.06
Philippines	0.07
Poland	0.47
Portugal	0.20
Qatar	0.05
Republic of Korea	0.69
Romania	0.17
Rwanda	0.01
Saint Kitts and Nevis	0.01
Saint Lucia	0.01
Saint Vincent and the Grenadines	0.01
Samoa	0.01
Sao Tome and Principe	0.01
Saudi Arabia	0.96
Senegal	0.01
Seychelles	0.01
Sierra Leone	0.01
Singapore	0.12
Solomon Islands	0.01

Member State	Per cent
Somalia	0.01
South Africa	0.41
Spain	1.98
Sri Lanka	0.01
Sudan	0.01
Suriname	0.01
Swaziland	0.01
Sweden	1.11
Syrian Arab Republic	0.04
Thailand	0.11
Togo	0.01
Trinidad and Tobago	0.05
Tunisia	0.03
Turkey	0.27
Uganda	0.01
Ukraine	1.18
Union of Soviet Socialist Republics	9.41
United Arab Emirates	0.21
United Kingdom of Great Britain and Northern Ireland	5.02
United Republic of Tanzania	0.01
United States of America	25.00
Uruguay	0.04
Vanuatu	0.01
Venezuela	0.49
Viet Nam	0.01
Yemen	0.01
Yugoslavia	0.42
Zaire	0.01
Zambia	0.01
Zimbabwe	0.01
Grand total	100.02

2. Resolves further that:

(a) In accordance with rule 160 of the rules of procedure of the General Assembly, the scale of assessments given in paragraph 1 above shall be reviewed by the Committee on Contributions in 1994, or earlier as specified in paragraph 1 above, when a report shall be submitted to the Assembly for consideration at its forty-ninth session;

(b) For their year of admission, the Democratic People's Republic of Korea, the Federated States of Micronesia, the Republics of Korea and the Marshall Islands, which became Members of the United Nations on 17 September 1991, shall contribute at the rate of one ninth of 0.05, 0.01, 0.69 and 0.01, respectively. For their year of admission, the Republics of Estonia, Latvia and Lithuania shall contribute at the rate of one ninth of the

rates to be determined by the Committee on Contributions during its fifty-second session. The contributions of the Democratic People's Republic of Korea and the Republic of Korea shall be adjusted by one ninth of the flat fee paid for the participation in United Nations activities as a non-member State for 1991. The contributions of the new Member States shall be taken into account as miscellaneous income under regulation 5.2 (c) of the Financial Regulations of the United Nations;

(c) The contributions of the new Member States for 1991 and 1992 shall be applied to the same basis of assessment as for other Member States, except that, in the case of appropriations or apportionments approved by the General Assembly for the financing of peace-keeping operations, the contributions of those States, as determined by the group of contributors to which they may be assigned by the Assembly, shall be calculated in proportion to the calendar year;

(d) The advances of the new Member States to the Working Capital Fund, under regulation 5.8 of the Financial Regulations of the United Nations, shall be calculated by the application of the rates of assessment in effect for 1992 to the authorized level of the Fund; the advances of the Federated States of Micronesia and the Republic of the Marshall Islands to the Working Capital Fund shall be added to the Fund pending the incorporation of the rates of assessment of these new Member States in a 100.00 per cent scale;

(e) Notwithstanding the terms of regulation 5.5 of the Financial Regulations of the United Nations, the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 1992, 1993 and 1994 in currencies other than United States dollars;

(f) In accordance with regulation 5.9 of the Financial Regulations of the United Nations, States which are not members of the United Nations but which participate in certain of its activities shall be called upon to contribute towards the 1992, 1993 and 1994 expenses of the Organization on the basis of the following rates:

Non-member State	Per cent
Holy See	0.01
Monaco	0.01
Nauru	0.01
San Marino	0.01
Switzerland	1.16
Tonga	0.01

These rates represent the basis for the calculation of the flat annual fees to be charged to non-member States in accordance with General Assembly resolution 44/197 C of 21 December 1989.

B

The General Assembly,

Recalling all its previous resolutions on the scale of assessments, in particular resolutions 39/247 B of 12 April 1985, 43/223 B of 21 December 1988 and 45/256 A and C of 21 December 1990,

Having considered the report of the Committee on Contributions, 1/

Taking note of the views expressed in the Fifth Committee during the forty-sixth session, 3/

Bearing in mind the difficult economic situation faced by many Member States, in particular the developing countries and, among them, the least developed countries,

Recalling that there is a need to keep under review the relationship between each of the elements and factors of the methodology,

Recognizing that shorter statistical base periods better reflect the capacity to pay of Member States at the time of payment,

Considering that long statistical base periods even out the fluctuation in individual rates of assessment resulting from abrupt or short-lived economic changes,

Also considering that a close relationship exists between the length of the statistical base period and the scheme of limits,

Recalling that the General Assembly had requested the Committee on Contributions in paragraph 4 (a) of its resolution 45/256 A to continue its work on the scheme of limits, with a view to reducing speedily any of its excessive distorting effects,

Recognizing the importance of the uniform exchange rates in the conversion of national income in local currency into United States dollars,

Recalling the need to base ad hoc adjustments to the machine scale of assessments on the criteria endorsed by the General Assembly in paragraph 3 of its resolution 45/256 A,

1. Reaffirms that:

(a) The capacity of Member States to pay is the fundamental criterion for determining the scale of assessments;

3/ See A/C.5/46/SR.28, 30, 32, 34, 35 and 37-42.

(b) The scale of assessments should be determined on the basis of reliable, verifiable and comparable data;

(c) The methodology for determining the scale of assessments should be simplified as far as possible with a view to making it more transparent and stable over time;

2. Considers, in principle, in accordance with paragraph 1 above, that:

(a) The scheme of limits should be phased out;

(b) The low per capita income formula should be an integral and automatic adjustment mechanism;

(c) Debt adjustment should be on the basis of reliable and verifiable data;

3. Requests the Committee on Contributions, in the context of its ongoing work to review methodology, to provide commentary, analysis and, as appropriate, recommendations on possible changes of the current methodology on the basis of the following elements, and to provide illustrative scales thereon and to report accordingly to the forty-seventh session:

(a) Ten-year base period;

(b) Uniform exchange rates in accordance with these criteria:

(i) Exchange rates obtained from the International Monetary Fund for all Member States which are members of the Fund;

(ii) Exchange rates based on IMF technical advice for States which are not members of the International Monetary Fund;

(iii) United Nations operational rates for Member States for which criteria (i) and (ii) are not applicable;

(iv) The Committee on Contributions should provide detailed explanations for exchange rates not based on one of the criteria listed under (i) to (iii) above;

(c) Debt-adjusted income as proposed by the Committee on Contributions in paragraph 39 of its report; 1/

(d) A low per capita income allowance formula with a per capita income limit of the average world per capita income with a gradient of 100 per cent;

(e) A floor rate of 0.01 per cent and a ceiling rate of 25.00 per cent;

(f) A method for phasing out the scheme of limits over two three-year scale periods which would also include provisions to avoid, to the extent

possible, the allocation of additional points as a result thereof to developing countries;

4. Requests the Committee on Contributions to examine ways and means to minimize, to the extent possible, the allocation of additional points to developing countries which were benefiting from application of the scheme of limits, in the first six years of the post-transition period;

5. Decides that individual rates for the least developed countries should not exceed their present level, namely 0.01 per cent;

6. Also requests the Committee on Contributions to use the criteria approved by the General Assembly in paragraph 3 of its resolution 45/256 A for the ad hoc adjustment of the machine scale and to provide detailed information on all decisions made in this regard; it is recognized that the continued existence of the ad hoc adjustment process depends on the availability of points provided voluntarily by Member States;

7. Further requests the Committee on Contributions to continue its work on the improvement of the methodology for the preparation of future scales of assessments, in particular with regard to:

(a) The application of price-adjusted rates of exchange (PARE);

(b) Alternative income concepts;

(c) The possible use of factors that take account of the situation of countries with economic characteristics such as those outlined in paragraph 3 of Assembly resolution 43/223 B;

(d) Man-made disasters;

(e) Problems of refugee host countries.

The Committee on Contributions should report to the General Assembly at its forty-seventh session on its work in all these areas;

8. Further requests the Committee on Contributions to include in its reports to the General Assembly full and detailed information on the considerations underlying its decisions and recommendations;

9. Requests the Secretary-General to provide the Committee on Contributions with the facilities it requires to carry out its work, including supplementary assistance, if necessary.

C

The General Assembly,

Recalling its resolution 45/256 C,

1. Requests the Committee on Contributions to hold information meetings at its regular sessions during which new scales of assessments are prepared;

2. Requests the Secretariat to provide relevant information and documentation at the disposal of the Committee on Contributions upon request by Member States.

D

The General Assembly

1. Requests the Committee on Contributions to explore, as appropriate, means by which the existing methodology might be improved, taking into account the views expressed by delegations in the Fifth Committee, and to report on their quantifiability to the forty-eighth session of the General Assembly;

2. Also requests the Committee on Contributions to present alternative methodologies and to comment upon a model scale using a statistical base period of ten years, which would be arrived at by distributing average national income weighted by per capita national income, and whose calculation would be followed by the application of the existing floor and ceiling to be examined at the forty-seventh session, and further requests the Committee to consider, as appropriate, the question of transition from the current to an alternative methodology over a period of time in the event the General Assembly was to make such a decision.

UNITED
NATIONS

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General Assembly

Distr.
GENERAL

A/46/819
20 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 118 (a)

FINANCING OF THE UNITED NATIONS PEACE-KEEPING FORCES IN THE MIDDLE EAST: UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Report of the Fifth Committee

Rapporteur: Mr. Mahmoud BARIMANI (Islamic Republic of Iran)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 20 September 1991, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-sixth session the item entitled:

"Financing of the United Nations peace-keeping forces in the Middle East:

"(a) United Nations Disengagement Observer Force;

"(b) United Nations Interim Force in Lebanon"

and to allocate it to the Fifth Committee.

2. The Fifth Committee considered sub-item (a) of agenda item 118 at its 55th meeting, on 18 December 1991. It had before it the report of the Secretary-General on the financing of the United Nations Disengagement Observer Force (A/46/749) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/46/773).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/46/L.9

3. At the 57th meeting, on 20 December 1991, the representative of Canada introduced draft resolution A/C.5/46/L.9.

4. At the same meeting, the Committee adopted the draft resolution without a vote (see para. 6).

5. Statements and observations made in the course of the Committee's consideration of this sub-item are reflected in the relevant summary records (see A/C.5/46/SR.55 and 57).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Disengagement Observer Force

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Disengagement Observer Force, 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolution 350 (1974) of 31 May 1974, by which the Council established the United Nations Disengagement Observer Force and the subsequent resolutions by which the mandate of the Force was extended, the latest of which was Security Council resolution 722 (1991) of 29 November 1991,

Recalling its resolution 3211 B (XXIX) of 29 November 1974 on the financing of the United Nations Emergency Force and the United Nations Disengagement Observer Force and its subsequent resolutions thereon, the latest of which was resolution 45/243 of 21 December 1990,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by the United Nations Disengagement Observer Force, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations involving heavy expenditures,

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1/ A/46/749.

2/ A/46/773.

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Having regard to the financial position of the Special Account for the United Nations Emergency Force and the United Nations Disengagement Observer Force, as set forth in the report of the Secretary-General, 1/ and referring to paragraphs 4 and 5 of the report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recognizing that, as a consequence of the withholding of contributions by certain Member States, the surplus balances in the Special Account for the United Nations Emergency Force and the United Nations Disengagement Observer Force have, in effect, been drawn upon to supplement the income received from contributions for meeting expenses of the Forces,

Mindful of the fact that it is essential to provide the United Nations Disengagement Observer Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Decides to appropriate to the Special Account referred to in section II, paragraph 1, of General Assembly resolution 3211 B (XXIX) the amount of 20,679,000 United States dollars gross (20,199,000 dollars net) authorized and apportioned in paragraph 8 of Assembly resolution 45/243 for the operation of the United Nations Disengagement Observer Force for the period from 1 June to 30 November 1991, inclusive;

2. Decides also to appropriate to the Special Account an amount of 21,384,000 dollars gross (20,835,000 dollars net) for the operation of the United Nations Disengagement Observer Force for the period from 1 December 1991 to 31 May 1992, inclusive;

3. Decides further, as an ad hoc arrangement, to apportion the amount of 21,384,000 dollars gross for the above-mentioned period among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by Assembly resolutions 44/192 B of 21 December 1989 and 45/243 of 21 December 1990; the scale of assessments for the year 1991 3/ shall be applied against a portion thereof, that is, 3,564,000 dollars gross, being the amount pertaining on a pro rata basis to the period ending 31 December 1991, and the scale of assessments for the year 1992 4/ shall be applied against the balance, that is, 17,820,000 dollars gross, for the period from 1 January to 31 May 1992, inclusive;

3/ See resolutions 43/223 A, 45/256 B and 46/___.

4/ See resolution 46/___.

4. Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 3 above, their respective share in the estimated income of 7,500 dollars other than staff assessment income approved for the period from 1 December 1991 to 31 May 1992, inclusive; 1,250 dollars, being the amount pertaining on a pro rata basis to the period ending 31 December 1991, and the balance, that is, 6,250 dollars, for the period from 1 January to 31 May 1992, inclusive;

5. Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 3 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 541,500 dollars approved for the period from 1 December 1991 to 31 May 1992, inclusive; 90,250 dollars, being the amount pertaining on a pro rata basis to the period ending 31 December 1991, and the balance, that is, 451,250 dollars, for the period from 1 January to 31 May 1992, inclusive;

6. Decides further that the Democratic People's Republic of Korea shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments; 4/

7. Decides that Estonia shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments; 4/

8. Decides also that the Federated States of Micronesia shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments; 4/

9. Decides further that Latvia shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments; 4/

10. Decides that Lithuania shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be

adopted by the Assembly at its forty-sixth session regarding the scale of assessments; 4/

11. Decides also that Marshall Islands shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments; 4/

12. Decides further that the Republic of Korea shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments; 4/

13. Decides that, in accordance with regulation 5.2 (c) of the Financial Regulations of the United Nations, the contributions to the United Nations Disengagement Observer Force until 30 November 1991 of the Member States referred to in paragraphs 6 to 12 of this resolution shall be treated as miscellaneous income to be set off against the apportionments authorized in paragraph 1 above;

14. Authorizes the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force at a rate not to exceed 3,564,000 dollars gross (3,472,500 dollars net) per month for the period from 1 June to 30 November 1992, inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 722 (1991), the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

15. Decides that the surplus balance as at 30 June 1991 covering the period from 1 December 1989 to 30 November 1990 in the amount of 6,790,883 dollars shall be credited to Member States against their assessments in respect of such mandate periods as may be approved by the Security Council subsequent to 31 May 1992;

16. Invites voluntary contributions to the United Nations Disengagement Observer Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by General Assembly resolution 44/192 A of 21 December 1989;

17. Requests the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of efficiency and economy.